



**State of Arkansas**  
**Department of Finance and Administration**  
**Registration for State Waste Tire Fee Certificate**

(Please Print Or Type)

Business Name		Certificate Number <i>(Official Use Only)</i>					
E-Mail Address		Federal ID.# or S.S.#					
		Arkansas Sales Tax#					
County Where Business is Located		Phone Number					
		Fax Number					
Street Address		City		State		Zip	
Mailing Address		City		State		Zip	
List Previous Business Name, if applicable							
I do hereby certify that the above information is true and correct.							
Printed Name of Owner		Signature of Owner			Opening Date		

-----Form Must Be Completed and Signed -----Cut and Return Top Copy-----

**WASTE TIRE FEE INFORMATION AND DEFINITIONS**

Submittal of this form will register you as a "Waste Tire Fee Collecting Agent." Make sure all requested information is complete and accurate. Monthly reporting forms will be mailed to you. All payments and monthly reports must be mailed to the DF&A Miscellaneous Tax Section with a copy of each monthly report mailed to the applicable Regional Solid Waste Management District.

**Definitions:**

1. 'Automobile tire' means any motor vehicle tire with a load rating of "E" or lower.
2. 'Motor vehicle' means an automobile, motorcycle, truck, trailer, semitrailer, truck tractor and semitrailer combination, or any other vehicle operated primarily on the roads of this State.
3. 'Tire' means a continuous solid or pneumatic rubber covering which is used for encircling a wheel.
4. 'Truck tire' means any motor vehicle tire with a rim size greater than twenty inches (20") and a load rating of "E" or higher.
5. 'Imported waste tire' means any waste automobile or truck tire brought into the State of Arkansas from another state for disposition.

**Over-Looked Tires which should be taxed:**

- Motorcycle and Motor Scooter Tires
- Warranty Replacement Tires
- Tires Sold to State and Local Governments
- Boat Trailer Replacement Tires
- New Car Take Off Tires

**Exempt Sales:**

- Sales of Off-Road Tires (all types)
  - Heavy Equipment
  - Forklift
  - Farm Implement
  - ATV
  - Golf Cart
  - Lawn Mower
  - Bicycle
- Sales of Tires to **Registered** Tire Retailers for **Resale**
- Sales of Tires to the Federal Government

[www.state.ar.us/dfa/taxes/misc\\_tax/index.html](http://www.state.ar.us/dfa/taxes/misc_tax/index.html)

**RETURN COMPLETED FORM TO:**  
**DF&A Miscellaneous Tax Section**  
**Attn: Phyllis Goodwin**  
**P.O. Box 896, Room 2240**  
**1816 West 7<sup>th</sup> Street**  
**Little Rock, AR 72203**  
**Phone: (501) 682-7189**  
**Fax: (501) 683-3699**